

## Introduced by Senator Bowen

February 18, 2005

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An act to amend Sections 6066 and 6226 of the Revenue and Taxation Code, relating to taxation.

## LEGISLATIVE COUNSEL'S DIGEST

SB 536, as introduced, Bowen. Sales and use tax: registration: agents for retailers and sellers.

The Sales and Use Tax Law imposes a tax on the gross receipts from the sale in this state of, or the storage, use, or other consumption in this state of, tangible personal property. Existing law requires every person who desires to engage in or conduct business as a seller to file with the board an application for a permit for each place of business, as specified. Existing law also requires every retailer selling tangible personal property, as specified, to register with, and give specific information to, the board.

This bill would extend those requirements to agents for sellers and retailers.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 6066 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 6066. (a) Every person desiring to engage in or conduct
- 4 business as a seller *or an agent for a seller* within this state shall
- 5 file with the board an application for a permit for each place of
- 6 business. Every application for a permit shall be made upon a
- 7 form prescribed by the board and shall set forth the name under

1 which the applicant transacts or intends to transact business, the  
2 location of his *or her* place or places of business, and ~~such~~ other  
3 information as the board may require. An application for a permit  
4 shall be authenticated in a form or pursuant to methods as may be  
5 prescribed by the board. The application shall state that the  
6 applicant will actively engage in or conduct business as a seller  
7 of tangible personal property.

8 (b) An application filed pursuant to this section may be filed  
9 using electronic media as prescribed by the board.

10 (c) Electronic media includes, but is not limited to, computer  
11 modem, magnetic media, optical disk, facsimile machine, or  
12 telephone.

13 SEC. 2. Section 6226 of the Revenue and Taxation Code is  
14 amended to read:

15 6226. Every retailer *or agent for a retailer* selling tangible  
16 personal property for storage, use, or other consumption in this  
17 ~~State~~ *state* shall register with the board and give the name and  
18 address of all agents operating in this ~~State~~ *state*, the location of  
19 all distribution or sales houses or offices or other places of  
20 business in this ~~State~~ *state*, and such other information as the  
21 board may require.